

# SENATE . . . . . No. 1263

---

## The Commonwealth of Massachusetts

PRESENTED BY:

**James B. Eldridge**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Relative to Senior Property Tax Relief - the Circuit Breaker.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	Middlesex and Worcester
Mark V. Falzone	9th Essex
Theodore C. Speliotis	13th Essex
Robert P. Spellane	13th Worcester
James Arciero	2nd Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATIVE TO SENIOR PROPERTY TAX RELIEF - THE CIRCUIT BREAKER.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 80 of chapter 127 of the Acts of 1999 is hereby amended by striking out subsection (2) and inserting in place thereof the following subsection:-

(2) An owner of residential property located in the commonwealth, who receives Social Security Retirement benefits or is 60 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principle residence, shall be allowed a credit equal to 50 per cent of the sum of the annual real estate tax plus the water sewer charges paid in the tax year for which the credit is sought; a tenant of residential property , who receives Social Security Retirement benefits or is 60 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principle residence, shall be allowed a credit equal to rent constituting real estate tax payments.

SECTION 2. Said section 80, as so appearing, is hereby further amended by inserting after subsection (9) the following new subsection:-

(10) The income limits enumerated pursuant to subsection (2) of this section shall be adjusted on an annual basis to reflect the annual CPI.